ENTITY (GROUP OF DATA) DEFINITION REPORT

Entity Name: BUDGET AGENCY

Entity Definition:

A Budget Agency is a department, agency, or establishment of the Federal Government.

Business Rules:

An agency may be sub-divided into bureaus.

An agency is sub-divided into one or more accounts.

Example:

The Department of Agriculture is an agency.

Synonyms:

Department, Independent Commissions and Boards

ENTITY (GROUP OF DATA) DEFINITION REPORT

Entity Name: BUDGET AGENCY

Entity Type: Independent

Primary Key: Budget_Agency_Code

Parent In Relationships: BUDGET AGENCY may be sub-divided into BUDGET BUREAU

Cardinality: One-to-Zero-One-or-More

ENTITY (GROUP OF DATA) DEFINITION REPORT

Entity Name: BUDGET BUREAU

Entity Definition:

A Budget Bureau is an organizational unit within an Agency. Budget Bureaus are established by Congress, OMB, and the agency (e.g. Department of Agriculture), and consist of one or more accounts that are grouped together for presentation in the President's Budget.

Business Rules:

A bureau is sub-divided into one or more accounts.

Example:

The Forest Service is a bureau within the Department of Agriculture (an agency).

Synonyms:

Agency, Operating Division, Assistant Secretary

ENTITY (GROUP OF DATA) DEFINITION REPORT

Entity Name: BUDGET BUREAU

Entity Type: Dependent

Primary Key: Budget_Agency_Code + Budget_Bureau_Code

Foreign Keys: Budget_Agency_Code

References: BUDGET AGENCY

Parent In Relationships: BUDGET BUREAU is sub-divided into BUDGET ACCOUNT

Cardinality: One-to-One-or-More (P)

Child In Relationships: BUDGET AGENCY May be sub-divided into BUDGET BUREAU

Cardinality: One-to-Zero-One-or-More

ENTITY (GROUP OF DATA) DEFINITION REPORT

Entity Name: BUDGET ACCOUNT

Entity Definition:

A Budget Account is an administrative or functional sub-division of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of Budget formulation.

Business Rules:

A Budget Account belongs to exactly one Budget Agency.

A Budget Account belongs to no more than one Budget Bureau.

A Budget Account contains exactly one Federal Account Symbol that is published in the President's Budget.

A Budget Account contains one or more Federal Account Symbols.

Example:

Forest Service permanent appropriation is a Budget Account within the Forest Service (a Budget Bureau) in the Department of Agriculture (a Budget Agency).

Synonyms:

ENTITY (GROUP OF DATA) DEFINITION REPORT

Entity Name: **BUDGET ACCOUNT**

Entity Type: Dependent

Primary Key: Budget_Agency_Code + Budget_Bureau_Code + Budget_Account_Code

Foreign Keys: Budget_Agency_Code,
Budget_Bureau_Code

References: Budget Bureau

Parent In Relationships: Budget Account Has responsibility for Federal Account Symbol

Cardinality: Zero-or-One-to-One-or-More (P)

Child In Relationships: Budget Bureau Is sub-divided into Budget Account

Cardinality: One-to-One-or-More (P)

ENTITY (GROUP OF DATA) DEFINITION REPORT

Entity Name: FEDERAL ACCOUNT SYMBOL

Entity Definition:

A summary level of Treasury Appropriation/Fund Symbol that disregards the periods of availability to incur new obligations.

Business Rules:

The Federal Account Symbol establishes the link between Budget Accounts and Federal Appropriation/Fund accounts that capture and report upon financial information.

A Federal Account Symbol is associated with exactly one Budget Account.

One Federal Account Symbol contains zero or more Treasury Appropriation/Fund Symbols.

One Budget Account is associated with one or more Federal Account Symbols.

Example:

The Tongass Timber Supply Fund (12-1110) and Timber Salvage Sales (12-5204) are Federal Account Symbols within Forest Service permanent appropriations (a Budget Account) in the Forest Service (a Budget Bureau) in the Department of Agriculture (a Budget Agency).

Synonyms

Treasury Account Symbol, Account Symbol

ENTITY (GROUP OF DATA) DEFINITION REPORT

Entity Name: FEDERAL ACCOUNT SYMBOL

Entity Type: Independent

Primary Key: Treasury_Department_Code + Treasury_Account_Main_Code +
Account_Reuse_Number

Foreign Keys: Budget_Agency_Code,
Budget_Bureau_Code, Budget_Account_Code

References: Budget Account

Parent In Relationships: Federal Account Symbol Is fiscally divided into TREASURY APPROPRIATION/FUND SYMBOL

Cardinality: One-to-Zero-One-or-More

Child In Relationships: Budget Account Has responsibility for Federal Account Symbol

Cardinality: Zero-or-One-to-One-or-More (P)

ENTITY (GROUP OF DATA) DEFINITION REPORT

Entity Name: TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Entity Definition:

An administrative identifier that represents an authorization by an act of Congress that permits Federal agencies to incur obligations and make payments out of the Treasury for specified purposes. Each Treasury Appropriation/Fund Symbol provides the framework for establishing a set of balanced accounts on the books of the agency concerned. The Treasury Appropriation/Fund symbol describes key components of financial information, i.e., the time when new obligations can be incurred, and the time when obligations can be liquidated.

Business Rules:

A Treasury Appropriation/Fund Symbol is associated with exactly one Federal Account Symbol.

A Treasury Appropriation/Fund Symbol is associated with one or more Treasury Appropriation/Fund Symbol splits.

Example:

The Smithsonian Institution (33-0400) is a Federal Account Symbol that has been provided with appropriations of budget authority in each year between 1992 and 1997; the Treasury Appropriation/Fund Symbols, which correspond to each of these years, are: 33-1992-0400, 33-1993-0400, 33-1994-0400, 33-1995-0400, 33-1996-0400, and 33-1997-0400.

Synonyms

Account Symbol, Treasury Account Symbol, Fund Account, Fund Symbol

ENTITY (GROUP OF DATA) DEFINITION REPORT

Entity Name: TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Entity Type: Dependent

Primary Key: Treasury_Department_Code + Treasury_Account_Main_Code + Account_Reuse_Number + Fiscal_Year1 + Fiscal_Year2

Foreign Keys: Treasury_Department_Code, Treasury_Account_Main_Code, Account_Reuse_Number

References: Federal Account Symbol

Parent In Relationships: Treasury Appropriation/Fund Symbol Is split into TAFS SPLIT

Cardinality: One-to-One-or-More (P)

Child In Relationships: Federal Account Symbol Is fiscally divided into Treasury Appropriation/Fund Symbol

Cardinality: One-to-Zero-One-or-More

ENTITY (GROUP OF DATA) DEFINITION REPORT

Entity Name: TAFS SPLIT

Entity Definition:

The Treasury Appropriation/Fund Symbol (TAFS) Split is a sub-division of a Treasury Appropriation/Fund Symbol. The Treasury Appropriation/Fund Symbol Split is used to sub-divide Treasury Appropriation/Fund Symbols into pieces that are meaningful for programmatic and/or administrative reasons.

Business Rules:

A Treasury Appropriation/Fund Symbol Split belongs to exactly one Treasury Appropriation/Fund Symbol.

A Treasury Appropriation/Fund Symbol Split belongs exactly to one Federal Account Symbol.

A Treasury Appropriation/Fund Symbol Split belongs to exactly to one Budget Account.

A Treasury Appropriation/Fund Symbol Split may contain one or more pieces of detailed financial information.

Example:

The Defense Business Operations Fund (97-X-4930) is a Treasury Appropriation/Fund Symbol that reports its financial data to the Department of the Treasury using administrative splits that correspond to individual branches of the Department of Defense, e.g., Air Force, Army, Navy.

The Office of Management and Budget may apportion funds for one Treasury Appropriation/Fund Symbol in a way that requires an agency to submit two or more sets of reports on budget execution that differ in a programmatic context. For example, OMB could request that the Federal Hospital Insurance Trust Fund (20-X-8005) separately report its financial information to distinguish between monies that are used to pay salaries and monies used for other purposes.

Synonyms:

Sub-number used in conjunction with FMS-2108, Account split used in conjunction with SF 133

ENTITY (GROUP OF DATA) DEFINITION REPORT

Entity Name: TAFS SPLIT

Entity Type: Dependent

Primary Key: Treasury_Department_Code + Treasury_Account_Main_Code + Account_Reuse_Number + Allocation_Transfer_Agency + Fiscal_Year1 + Fiscal_Year2 + TAFS_Split_Code

Foreign Keys: Treasury_Department_Code, Treasury_Account_Main_Code, Account_Reuse_Number, Fiscal_Year1, Fiscal_Year2

References: TAFS

Parent In Relationships: TAFS SPLIT Is described financially by DETAILED FINANCIAL INFORMATION

Cardinality: One-to-Zero-One-or-More

Child In Relationships: Treasury Appropriation/Fund Symbol Is split into TAFS SPLIT

Cardinality: One-to-One-or-More (P)

ENTITY (GROUP OF DATA) DEFINITION REPORT

Entity Name: SGL ACCOUNT

Entity Definition:

A United States Standard General Ledger (SGL) account sub-divides a set of the financial information regarding TAFS splits that are posted in an agency's core financial system. Each SGL account represents a summary balance of transactions posted to a uniform listing of SGL accounts that support and standardize Federal agency accounting and preparation of standard external reports. The SGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary.)

Examples:

Accounts payable and accounts receivable are examples of SGL accounts in the U.S. Standard General Ledger.

ENTITY (GROUP OF DATA) DEFINITION REPORT

Entity Name: SGL ACCOUNT

Entity Type: Independent

Primary Key: SGL_Acount_Number

Parent In Relationships: SGL ACCOUNT Defines type of financial data DETAILED FINANCIAL INFORMATION

Cardinality: One-to-One-or-More (P)

ENTITY (GROUP OF DATA) DEFINITION REPORT

Entity Name: DETAILED FINANCIAL INFORMATION

Entity Definition:

Detailed Financial Information is the most detailed financial information that agencies need to post in their core financial systems to meet the reporting requirements of the FMS 2108 Year End Closing Statement, the SF 133 Report on Budget Execution, and to meet much of the reporting requirements of the Program & Financing (P&F) Schedule published in the President's Budget.

Business Rules:

A Treasury Appropriation/Fund Symbol Split contains zero or more pieces of Detailed Financial Information.

ENTITY (GROUP OF DATA) DEFINITION REPORT

Entity Name: DETAILED FINANCIAL INFORMATION

Entity Type: Dependent

Primary Key: Treasury_Department_Code + Treasury_Account_Main_Code + Account_Reuse_Number + Allocation_Transfer_Agency + Fiscal_Year1 + Fiscal_Year2 + TAFS_Split_Code + SGL_Acount_Number + Begin_End_Balance + Report_Date

Foreign Keys: Treasury_Department_Code, Treasury_Account_Main_Code, Account_Reuse_Number, Fiscal_Year1, Fiscal_Year2, TAFS_Split_Code

References: TAFS SPLIT +   SGL_Account_Number

References: SGL ACCOUNT

Child In Relationships: TAFS SPLIT Is described financially by DETAILED FINANCIAL INFORMATION

Cardinality: One-to-Zero-One-or-More SGL ACCOUNT Defines type of financial data DETAILED FINANCIAL INFORMATION

Cardinality: One-to-One-or-More (P)

ENTITY (GROUP OF DATA) DEFINITION REPORT

Entity Name: DETAILED FINANCIAL INFORMATION FOOTNOTE

Entity Definition:

A footnote or description pertaining to one or more pieces of Detailed Financial Information.

Business Rule:

Detailed Financial Information may contain one or more Detailed Financial Information Footnotes.

ENTITY (GROUP OF DATA) DEFINITION REPORT

Entity Name: DETAILED FINANCIAL INFORMATION FOOTNOTE

Entity Type: Dependent

Primary Key: Treasury_Department_Code, Treasury_Account_Main_Code, Account_Reuse_Number, Allocation_Transfer_Agency, Direct_Transfer_Agency, Direct_Transfer_Account, Transfer_To_From, Fiscal_Year1, Fiscal_Year2, TAFS_Split_Code, SGL_Acount_Number, Begin_End_Indicator, Report_Coverage_Date + DFI_Footnote_Number

Foreign Keys: Treasury_Department_Code, Treasury_Account_Main_Code, Account_Reuse_Number, Allocation_Transfer_Agency, Direct_Transfer_Agency, Direct_Transfer_Account, Transfer_To_From, Fiscal_Year1, Fiscal_Year2, TAFS_Split_Code, SGL_Acount_Number, Begin_End_Indicator, Report_Coverage_Date

References: DETAILED FINANCIAL INFORMATION

Child In Relationships: DETAILED FINANCIAL INFORMATION May have DETAILED FINANCIAL INFORMATION FOOTNOTE

Cardinality: One-to-Zero-One-or-More

ENTITY (GROUP OF DATA) DEFINITION REPORT

Entity Name: APPORTIONMENT CATEGORY B TEXT

Entity Definition:

The text description for an administrative subdivision of a category B apportionment.

Business Rule:

Detailed financial information may contain one or more Apportionment Category B text descriptions.

ENTITY (GROUP OF DATA) DEFINITION REPORT

Entity Name: APPORTIONMENT CATEGORY B TEXT

Entity Type: Dependent

Primary Key: Treasury_Department_Code + Treasury_Account_Main_Code + Account_Reuse_Number + Allocation_Transfer_Agency, Direct_Transfer_Agency + Direct_Transfer_Account + Transfer_To_From + Fiscal_Year1 + Fiscal_Year2 + TAFS_Split_Code + SGL_Acount_Number + Begin_End_Indicator + Report_Coverage_Date

Foreign Keys: Treasury_Department_Code, Treasury_Account_Main_Code, Account_Reuse_Number, Allocation_Transfer_Agency, Direct_Transfer_Agency, Direct_Transfer_Account, Transfer_To_From, Fiscal_Year1, Fiscal_Year2, TAFS_Split_Code, SGL_Acount_Number, Begin_End_Indicator, Report_Coverage_Date

References: DETAILED FINANCIAL INFORMATION

Child In Relationships: DETAILED FINANCIAL INFORMATION May have APPORTIONMENT CATEGORY B TEXT

Cardinality: One-to-Zero-One-or-More